

Who must pay?
You must pay estimated North Dakota income tax for 1999 if all four of the following conditions apply:

1. You are required to pay estimated federal income tax for 1999;
2. Your net tax liability for 1998 was \$200 or greater. *If you were not required to file a return for 1998, your net tax liability is zero for this purpose, and no estimated tax payments are required;*
3. You expect to owe, after subtracting any North Dakota income tax withholding, \$200 or more for 1999; and,
4. You expect your North Dakota income tax withholding for 1999 to be less than the smaller of: (a) 90% of your 1999 net tax liability; or, (b) 100% of your 1998 net tax liability. *If you changed your residence to North Dakota during 1998, part (b) of condition 4 does not apply and you must apply condition 4(a).*

purposes, use a 1998 Form 37 to make an estimate of the tax. Then complete lines 10 through 16 of the worksheet on page 2 of this form.

How much to pay and when
In general, one-fourth (25%) of the estimated tax due is payable by each of the following dates:

- 1st installment April 15, 1999
- 2nd installment June 15, 1999
- 3rd installment September 15, 1999
- 4th installment January 15, 2000

If you file on a fiscal year basis, the installments are due on the 15th day of the 4th, 6th, and 9th months of the current fiscal year and the 1st month of the following fiscal year. If any installment due date falls on a Saturday, Sunday or legal holiday, the installment is due on the next business day.

Farmers. If you qualify as a farmer for federal estimated income tax purposes for 1999, you may pay your estimated tax according to the general rules above, or you may pay the full amount of your estimated tax due by January 15, 2000. Regardless of the option chosen, you have until April 15, 2000, to file your North Dakota income tax return.

Part-year requirement. If you are a nonresident of North Dakota or you changed your residence to North Dakota during 1999, and you do not receive income from North Dakota sources until after April 15, 1999, you must pay the estimated tax due in equal installments over the

number of installments remaining following the receipt of income from North Dakota sources.

How and where to pay
Complete the appropriate 1999 Form 400-ES Payment Voucher and submit it along with your check or money order made payable to: State Tax Commissioner. Please write your social security number and "Form 400-ES" on your check or money order.
Mail your check or money order and payment voucher to: Office of State Tax Commissioner, State Capitol, 600 E. Blvd. Ave., Bismarck, ND 58505-0551.

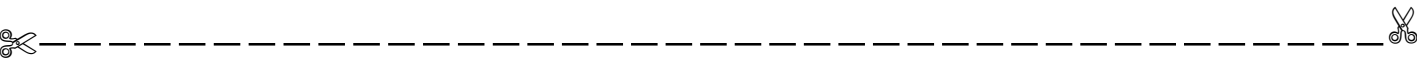
Interest on underpayment or late payment
Interest may be charged if you do not pay enough estimated tax or if you do not make the payment on time or in the required amount. This may apply even if you have a refund on your return for the year. Interest is calculated at the rate of 12% per year from the installment due date to the earlier of the date the estimated tax is paid or the due date (without extension) of your return.

How to determine your estimated tax
Complete the worksheet on page 2 of this form. For purposes of line 1 of the worksheet, see the instructions to line 1 of the 1998 Form 37-S for what is included in the calculation of the federal income tax liability. The 1999 Federal Form 1040-ES may be helpful in making this estimate.

Form 37 (Long Form) users. The worksheet on page 2 of this form is set up only for Form 37-S users. For Form 37

Need help?
If you have questions or need forms, call (701)328-3450 or (toll free within North Dakota) 1-800-638-2901. The speech or hearing impaired may call us through Relay North Dakota at 1-800-366-6888 (ask for 1-800-638-2901). Or write to: Office of State Tax Commissioner, State Capitol, 600 E. Blvd. Ave., Bismarck, ND 58505-0599.

Please Print Or Type	Your first name and initial	Last name	*Social Security Number
	If joint estimate, spouse's first name and initial	Last name	*Spouse's Social Security Number
	Mailing Address		1st Installment Due April 15, 1999
	City, State, Zip Code		
Amount of payment			➤
Mail to: Office of State Tax Commissioner 600 East Boulevard Avenue Bismarck, ND 58505-0551		Please Do Not Write In This Space "Buy North Dakota Products"	



1999 North Dakota Form 400-ES
Estimated income tax worksheet—individuals

1. Estimated 1999 federal income tax liability. See "How to determine your estimated tax" on the front of Form 400-ES for information on how to determine this amount 1
2. Estimated 1999 federal adjusted gross income 2
3. Interest from U.S. obligations 3
4. Nonresidents only: Income not reportable to North Dakota 4
5. Other - See instructions to line 5, 1998 Form 37-S for items that may be entered on this line 5
6. Total adjustments (Add lines 3, 4, and 5) 6
7. Estimated North Dakota adjusted gross income (Line 2 less line 6) 7
8. North Dakota adjusted gross income ratio (Divide line 7 by line 2. Round to two decimal places. If line 7 equals line 2, enter 1.00) 8
9. Estimated adjusted federal income tax liability (Multiply line 1 by line 8) 9
10. Estimated North Dakota income tax [Multiply line 9 by .14 (14%)] 10
11. Estimated 1999 North Dakota income tax withholding 11
12. Subtract line 11 from line 10. If less than \$200, no estimated payments are required. 12
13. Multiply line 10 by .90 (90%) 13
14. Enter 1998 net tax liability. If no return was required for 1998, enter -0-. If less than \$200, no estimated payments are required. If \$200 or more, and you moved into the state in 1998, see note below. 14
15. Enter the smaller of line 13 or line 14. If line 11 is equal to or greater than this amount, no estimated payments are required. Otherwise, go to line 16 15
16. Estimated tax due (Line 15 less line 11). Divide this amount by four and enter the result on each payment voucher. See "How much to pay and when" on the front page of Form 400-ES for exceptions to making four equal payments 16

Note: If you moved into North Dakota during 1998, disregard the instructions to lines 14 and 15. Instead, enter the amount from line 13 on line 15. If line 11 is equal to or greater than line 15, no estimated payments are required. If line 11 is less than line 15, go to line 16.

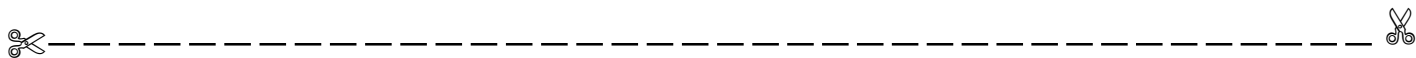
Payment record

Payment No.	Date Paid	Amount Paid	Overpayment	Total Paid
1				
2				
3				
4				

Overpayment from 1998

If you elected to apply an overpayment of income tax from your 1998 return to your estimated income tax for 1999, the amount of the overpayment must be applied to the 1st installment for 1999 unless you elected on your 1998 return to apply the overpayment to your 2nd, 3rd or 4th installment.

*In compliance with the Federal Privacy Act of 1974, Public Law 93-579, the disclosure of an individual's social security number on this form is mandatory and is required under Subsections 1 and 7 of North Dakota Century Code § 57-38-31. A social security number is used as an identification number by the Office of State Tax Commissioner for file control purposes, recordkeeping, and for cross-checking a taxpayer's files with the Internal Revenue Service.



Please Print Or Type	Your first name and initial	Last name	*Social Security Number
	If joint estimate, spouse's first name and initial	Last name	*Spouse's Social Security Number
	Mailing Address		2nd Installment Due June 15, 1999
	City, State, Zip Code		
Amount of payment			➤

Mail to:
Office of State Tax Commissioner
600 East Boulevard Avenue
Bismarck, ND 58505-0551

**Please Do
Not Write
In This
Space**
"Buy North Dakota Products"

Please Print Or Type	Your first name and initial	Last name	*Social Security Number
	If joint estimate, spouse's first name and initial	Last name	*Spouse's Social Security Number
	Mailing Address		3rd Installment Due September 15, 1999
	City, State, Zip Code		
Amount of payment			➤

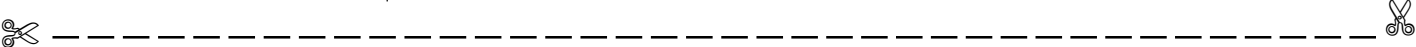
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Please Print Or Type	Your first name and initial	Last name	*Social Security Number
	If joint estimate, spouse's first name and initial	Last name	*Spouse's Social Security Number
	Mailing Address		4th Installment Due January 15, 2000
	City, State, Zip Code		
Amount of payment			➤

Mail to:
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Bismarck, ND 58505-0551

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